

HOUSE AGRICULTURE COMMITTEE AMENDMENT NO. 3

Amendment No. 4 to HB0876

Davidson
Signature of Sponsor

AMEND Senate Bill No. 1038

House Bill No. 876*

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

by adding the following new section immediately preceding the last section and by renumbering the subsequent section accordingly:

SECTION _____. In addition to the tax levied by Tennessee Code Annotated, Section 57-3-302(a), effective July 1, 2005, there is also levied upon the sale or distribution by sale or gift a tax of five cents (\$.05) on each gallon of wine, and a like or proportional rate per gallon on wine sold or distributed in any other container of more or less than one gallon (1 gal.); provided, however, that the provisions of this chapter shall not apply to the sale, gift or distribution of any wine manufactured, sold, given away or distributed and used solely for sacramental purposes. Revenues derived from this additional tax shall be distributed to the department of agriculture for the use of the viticulture advisory board in carrying out its powers and duties.